Summary of the Corporate Business Plan

2008-2009 to 2010-2011

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Canada Revenue Agency | Agence du revenu du Canada

Canada

Message from the Minister

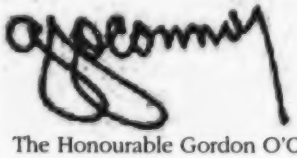
The Canada Revenue Agency (CRA) touches the lives of every Canadian, not only by collecting taxes, but by administering benefit programs on behalf of federal, provincial, and territorial governments. As Minister of National Revenue, I am proud of what we have accomplished to improve the social and economic well-being of Canadians, and I am confident that we will continue with our high level of service, accountability, and compliance in order to protect Canada's revenue base.

In 2009, the CRA will begin collecting corporate taxes for the province of Ontario, which will reduce the administrative burden for approximately 40% of Canadian businesses. In addition, the CRA continues to actively participate in the government's initiative to reduce the paper burden on businesses by 20%.

As a demonstration of our commitment to service and accountability, the CRA has introduced the Taxpayer Bill of Rights, a service complaints process, and Canada's first Taxpayers' Ombudsman has been appointed to respond to service concerns from the public. These steps will help maintain the high level of confidence that Canadians have in the CRA.

The *Summary of the Corporate Business Plan 2008-2009 to 2010-2011* identifies the priorities that the CRA will pursue so that we can continue to provide Canadians with the information and services they need to meet their tax obligations and receive the benefits to which they are entitled.

The trust that individuals and businesses have placed in the CRA is a testament to the professionalism and dedication of our employees. I can assure you that the CRA will continue to monitor and improve our service to provide taxpayers, benefit recipients, and clients with the results that they expect and deserve.



The Honourable Gordon O'Connor, P.C., M.P.
Minister of National Revenue

Mission

To administer tax, benefits, and related programs, and to ensure compliance on behalf of governments across Canada, thereby contributing to the ongoing economic and social well-being of Canadians.

Foreword from the Commissioner

The Canada Revenue Agency (CRA) is a national organization with extensive contact with citizens and businesses that provides more services to more federal, provincial, territorial, and First Nations clients than ever before.

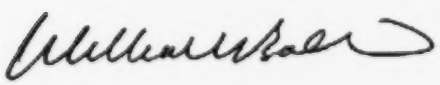
As Commissioner, I am proud of what the CRA has accomplished, ensuring the public's trust in the tax system, and in meeting our mandate.

Since its creation, the CRA has continued to build on its strengths, and has proven to be a world-class tax administration with a reputation for integrity and fairness. We will continue to strive to reach the CRA's full potential in serving all Canadians.

The *Summary of the Corporate Business Plan 2008-2009 to 2010-2011* communicates to Parliament, to Canadians, and to clients, partners, and employees, the strategies that will allow us to meet our mandate. I believe that we will realize our goals by achieving excellence in our program delivery and in our workplace.

Through the hard work and professionalism of our employees, we have contributed to the well-being of Canadians, and to the efficiency of the Government of Canada. The CRA will continue to focus on strengthening service to Canadians, enhancing our efforts to address non-compliance, reinforcing trust, collaborating with our clients, and working to attract and retain the best people.

By employing innovative management methods, financial stewardship, and effective risk management, I am confident that the CRA will be well-positioned to meet the challenges faced by tax administrations, both now and in the future.



William V. Baker
Commissioner and Chief Executive Officer
Canada Revenue Agency

"We have an unparalleled opportunity to work with superb colleagues in a very strong organization and together transform what is very good into what is excellent. Excellence in delivering our programs, and excellence in creating a workplace that is second to none. Focusing on programs and people: that is what this is all about."

— William V. Baker

Summary of the Corporate Business Plan 2008-2009 to 2010-2011

As required under the *Canada Revenue Agency Act,* the Canada Revenue Agency (CRA) annually tables a summary of its corporate business plan in Parliament. The summary sets out objectives for a three-year planning period, the strategies the CRA will follow to achieve those objectives, expected performance, and financial projections.

Strategic Themes

As a national organization with an unparalleled program delivery capacity and wide-ranging contact with citizens and businesses, the CRA has established itself as a high-performing organization. Our mandate is to administer tax, benefit and other programs on behalf of the Government of Canada and provincial, territorial and First Nations governments.

Vision

The CRA is the model for trusted tax and benefit administration, providing unparalleled service and value to its clients, and offering its employees outstanding career opportunities.

To achieve our vision and mandate, the C. A works toward two strategic outcomes.

Tax Services

- Taxpayers meet their obligations and Canada's revenue base is protected.

Benefit Programs

- Eligible families and individuals receive timely and correct benefit payments.

CRA's Promise

Contributing to the well-being of Canadians and the efficiency of government by delivering world-class tax and benefit administration that is responsive, effective, and trusted.

The *Summary of the Corporate Business Plan 2008-2009 to 2010-2011* outlines strategies that will allow us to achieve these outcomes.

To guide us during the period covered by this plan, the CRA has defined the following **two strategic themes:**

- excellence in program delivery, and
- a workplace committed to excellence.

Building on these two interconnected themes, the CRA will ensure greater horizontal integration in developing and implementing the products, services, and systems required for us to serve Canadians.

Strategic Theme: Excellence in Program Delivery

To achieve operational excellence and ensure the integrity and fairness of the Canadian system of tax administration, our focus over the planning period will be on the following:

- strengthening service;
- enhancing our efforts to address non-compliance;
- reinforcing trust; and
- maintaining effective relationships.

Strengthening Service

Our goal is to make current and accurate information available in a manner that is best suited to the needs, abilities, and preferences of taxpayers because we believe that this positively influences levels of compliance.

Given the opportunities, information, and tools, most individuals and businesses will comply with the law. Being transparent and responsive and providing timely and accessible information regarding taxpayers' obligations are key aspects of a fair revenue administration.

We will implement the CRA Service Strategy, integrating each tax and benefit service we deliver with our compliance strategy.

Over the planning period, we will:

- enhance electronic service offerings;
- target outreach to increase voluntary compliance;
- harmonize the administration of Ontario corporate tax; and
- implement the initiatives of the Action Task Force on Small Business Issues.

Enhancing our Efforts to Address Non-Compliance

Our goal is to reduce non-compliance in identified high-risk segments of the taxpayer population and industry sectors by addressing the root causes of this behaviour.

Compliance with tax laws is important in terms of keeping Canada's tax system fair for all and supporting the programs and services that benefit all Canadians. The tax revenue collected each year by the CRA is either given back to taxpayers in the form of benefit payments or tax credits, or is provided to the federal, provincial, territorial and First Nations governments on whose behalf we collect the tax revenue.

Our approach to compliance is dynamic and balanced. We use risk management to identify current as well as emerging compliance risks, and to assess these risks for their potential effect on the revenue base and on compliance in general.

Over the planning period, we will:

- continue to assess and implement compliance strategies to identify and address the most serious cases of non-compliance, protect the revenue base in a cost-effective manner, and focus on aggressive tax planning;
- enhance communications and information sharing;
- work with our international partners; and

- manage tax debt by maximizing tax debt collections, continuing to integrate business processes, and improving our risk profiling capacity.

Reinforcing Trust

Our goal is to demonstrate impartiality in applying legislation, rigour, and probity in the handling of public monies and information and professionalism and accountability in our day-to-day actions.

To retain the public's trust, the CRA must ensure that Canada's tax administration system is both fair and seen to be fair.

Over the planning period, we will:

- maintain high levels of transparency and consistency in dispute resolutions;
- strengthen processes for the administration of taxpayer relief provisions; and
- continue to demonstrate our commitment to targets under the *Access to Information Act* and the *Privacy Act*.

Maintaining Effective Relationships

Our goal is to build and maintain strong relationships with our partners and clients, and to increase the effectiveness and efficiency of tax administration and revenue collection for all levels of government in Canada.

The CRA has had established relationships with other federal government departments and provincial, territorial, and First Nations governments for many years.

Over the planning period, we will:

- define the Basic Service Offering for agreeing provinces and territories and, where mutually agreed, enhance service levels on a cost-recovery basis; and
- continue to advance our relationships with our partners and clients.

Strategic Theme: Workplace Committed to Excellence

The full potential of the CRA's commitment to excellence in program delivery can be realized only within a workplace culture that is committed to excellence.

Our goal is to have the right people in the right place at the right time with appropriate skills, knowledge, and motivation to do the job.

The CRA is responsible for its own human resource regime, and we continue to review our human resource policies, systems, and infrastructure to more effectively support the achievement of our business results.

Over the planning period, we will:

- create the conditions for success by encouraging innovative work practices and promoting a culture of achievement;
- ensure a work environment that respects diversity and our core values;
- develop and implement a human resources plan that is fully integrated with business planning;
- recruit strategically; and
- complete the implementation of competency-based human resource management regime.

CRA Core Values

- **Integrity:** Treating people fairly and applying the law fairly
- **Professionalism:** Being committed to the highest standards of achievement
- **Respect:** Being sensitive and responsive to the rights of individuals
- **Co-operation:** Building partnerships and working together toward common goals

CRA Staffing Principles

In addition to information on the CRA's objectives and strategies, the *Canada Revenue Agency Act* requires that a statement of our staffing principles be published in the Summary of the Corporate Business Plan.

CRA Staffing Principles	
Transparency	Communications about staffing are open, honest, respectful, timely, and clearly understood.
Representativeness	The composition of our workforce reflects the available labour market.
Competency	The workforce possesses the attributes required for effective job performance.
Fairness	Staffing decisions are equitable, just, and objective.
Efficiency	Staffing processes are planned and conducted with regard for time and cost and linked to business requirements.
Adaptability	Staffing processes are flexible and responsive to the changing circumstances and to the unique or special needs of the organization.
Productiveness	Results in appointment of the necessary number of competent people for the proper conduct of business.
Non-partisanship	The workforce must conduct itself in a manner that is free from political and bureaucratic influence. Staffing decisions must be free from political and bureaucratic influence.

Strategic Planning and Reporting Framework

Our Mission

To administer tax, benefits, and related programs and to ensure compliance on behalf of governments across Canada, thereby contributing to the ongoing economic and social well-being of Canadians

Strategic Outcomes

Achieving our Mission

Tax Services
Taxpayers meet their obligations and Canada's revenue base is protected

Benefit Programs
Eligible families and individuals receive timely and correct benefit payments

Strategic Outcome Measures

- Registration Compliance
- Reporting Compliance
- Filing Compliance
- Remittance Compliance
- Establish Eligibility
- Benefit Payment Correctness
- Payment Timeliness
- Provider of Choice

Program Activities

Meeting our Expected Results, thereby achieving our Strategic Outcomes

PA1
Taxpayer and Business Assistance

Expected Result
Taxpayers, businesses and registrants have access to timely and accurate information

Non-compliance is detected and addressed

PA2
Assessment of Returns and Payment Processing

Expected Result
Assessment and payment processing are timely and accurate

Non-compliance is detected and addressed

PA3
Accounts Receivable and Returns Compliance

Expected Result
Tax and non-tax debt are resolved on a timely basis and are within targeted levels

Non-compliance is detected and addressed

PA4
Reporting Compliance

Expected Result
Non-compliance is detected and addressed

Processing is timely and accurate

PA5
Appeals

Expected Result
Taxpayers receive an impartial and timely review of contested decisions

Service complaints and taxpayer relief provisions are administered consistently

PA6
Benefit Programs*

Expected Results
Benefit recipients have access to timely and accurate information

Eligibility determination and payment processing are timely and accurate

* Benefits-related requests for redress are handled under Appeals-Tax Services (PA5).

Measuring our Strategic Outcomes

This Summary provides an overview of the activities the CRA will undertake to achieve our strategic outcomes and our mandate. The information is presented according to our Strategic Planning and Reporting Framework, shown on the previous page, which captures the logical connections between our program activities and our strategic outcomes.

Tax Services – Taxpayers meet their obligations and Canada's revenue base is protected.

The CRA's approach to tax administration is to have taxpayers comply with their obligations without our intervention. We estimate compliance levels through the following:

- macro indicators;
- four measures of compliance; and
- trend in the ratio of outstanding tax debt to gross cash receipts.

Macro Indicators

- Comparison of corporate income tax assessed by the CRA relative to corporate profits before tax as estimated by Statistics Canada.
- Comparison of net income of unincorporated businesses reported to the CRA relative to net income of unincorporated businesses as estimated by Statistics Canada National Accounts.
- Comparison of net GST revenues relative to total sales, personal expenditures on goods and services, and total provincial sales tax revenues.
- Comparison of personal income reported to the CRA relative to personal income estimated by Statistics Canada.

Compliance Measures

Measures	Indicators
Registration compliance	Proportion of Canadian businesses that have registered as required by law.
Filing compliance	Proportion of taxpayers that file their returns on time.
Reporting compliance	Degree to which taxpayers report complete and accurate information to allow for the determination of their liability for tax.
Remittance compliance	Proportion of taxpayers that paid amounts due on time.

Benefit Programs – Eligible families and individuals receive timely and correct benefit payments.

The CRA supports the efforts of governments to assist families and children, low- and moderate-income households, and persons with disabilities by providing benefits, credits, and other related services. We measure our results against this strategic outcome through four measures.

Measures	Indicators
Establishing eligibility for benefits	Percentage of potential recipients who receive the CCTB (reported after each census).
Correct benefit payments	Percentage of CCTB recipients who provide complete and accurate information and receive the proper entitlement.
	CCTB overpayment debt as a percentage of payments issued.
Timely benefit payments	Percentage of payments received by benefit recipients on time.
The CRA is the provider of choice	Number of benefit programs and services administered.

Program Activities

For each of the CRA's program activities, we present an overview of the activity, the program strategies to be undertaken over the planning period and any key areas of focus.

In addition, information is presented on how the CRA will measure the results of our efforts against the expected results for each program activity.

Taxpayer and Business Assistance (PA1)

Program Overview

The Taxpayer and Business Assistance program activity is responsible for providing tools, assistance, and information that facilitate voluntary compliance with tax obligations. We also supply taxpayers, businesses, and registrants with rulings on legislative policy and procedural entitlements and obligations in accordance with relevant federal and provincial/territorial legislation. This program activity is divided into two sub-activities: Enquiries and Information Services and Legislative Policy and Regulatory Affairs.

Program Strategy

Enquiries and Information Services

We will provide information products and answer enquiries to encourage taxpayers to meet their obligations and build on our position as an innovative service leader by **strengthening service delivery**.

Over the planning period, we will:

- make our services easier to use to encourage participation in the Canadian tax system, which in turn facilitates compliance;
- address changing demographics through outreach programs that are fine-tuned to meet the needs of specific taxpayer or business groups; and
- increase online and self-service tools to reduce reliance on print media and telephone support.

Legislative Policy and Regulatory Affairs

We will engage in education and outreach programs, respond to enquires, provide rulings and interpretations, register plans and charities, and administer duty programs for certain commodities. Our strategies will focus on **strengthening service delivery** and **enhancing our efforts to address non-compliance**.

Over the planning period, we will:

- strengthen the charities program by increasing electronic service offerings and access to charities program information;
- enhance our collaboration with provincial and territorial governments to improve the overall regulatory environment with respect to charities;
- enhance the effectiveness of our Excise programs;
- continue to apply a high frequency of audits and regulatory reviews (compliance visits) to tobacco manufacturers;
- streamline the registration process and increase the audit coverage for deferred income plans; and
- support Canada's national security agenda by continuing to implement the *Charities Registration (Security Information) Act*.

Our results will be measured by:

- **the timeliness, accuracy, and accessibility of information**
- **our ability to detect and address non-compliance**

Assessment of Returns and Payment Processing (PA2)

Program Overview

The Assessment of Returns and Payment Processing program activity encompasses a range of activities to process individual, trust and business tax returns and payments. Major functions include risk assessment, third-party data matching, and dependable information validation processes.

Program Strategy

We will provide taxpayers with increased convenience and accessibility through electronic filing and payment options to encourage their voluntary compliance.

Over the years, to meet taxpayers needs, we have made significant changes to the way in which we deliver our programs. To **strengthen service delivery**, we will continue to increase the accessibility and efficiency of our programs and services.

Over the planning period, we will:

- encourage wider use of electronic filing, and expand our electronic service offerings;
- redevelop and modernize our core information processing system; and
- reduce the burden on small businesses by implementing the initiatives recommended by the Action Task Force on Small Business Issues.

Effective processes to identify and **address non-compliance** are essential for ensuring that individuals pay their required taxes. Our strategies are designed to make the administration of the tax system more equitable and impose less burden on compliant taxpayers.

Over the planning period, we will:

- maximize the use of the redeveloped GST/HST systems and improve data collection to improve compliance and decrease the risk of fraud; and
- continue to pursue the matching and post-assessing program.

Our results will be measured by:

- **the timeliness and accuracy of assessment and payment processing**
- **our ability to detect and address non-compliance**

Accounts Receivable and Returns Compliance (PA3)

Program Overview

Our Accounts Receivable and Returns Compliance program activity ensures compliance with tax laws for filing, withholding, and payment requirements, including amounts collected or withheld in trust on behalf of the Government of Canada, as well as provinces, territories, and certain First Nations.

Program Strategy

We will continue to reinforce our processes and enforcement approaches aimed at **addressing non-compliance** and maximizing tax debt collection.

We recognize that non-compliance does occur, and we will address this by continuing to manage growth in the accounts receivable inventory.

Over the planning period, we will:

- maximize tax debt collections;
- implement an insolvency strategy that will improve the collectability of the debt portfolio;
- create specialized work teams and centres of expertise to manage the workload and complexity of collections files generated by an increase in the number of audits related to Aggressive International Tax Planning;
- implement our business transformation technologies and processes; and
- adopt a taxpayer/debtor-centred approach aimed at modernizing our procedures with respect to collections.

Our results will be measured by:

- the timeliness of the resolution of tax debt
- tax and non-tax debt collection activities are within targeted levels
- our ability to detect and address non-compliance (including the Non-filer/Non-registrant program)

Reporting Compliance (PA4)

Program Overview

The Reporting Compliance program activity addresses the accuracy and completeness with which taxpayers report their tax liability.

Major functions include examinations, reviews, audits, and investigations to ensure compliance with federal, provincial, and territorial income tax and GST/HST laws.

Program Strategy

When taxpayers do not comply with Canada's tax laws, the CRA's strategy is to identify and address the most serious reporting non-compliance issues and cases, take appropriate action, and deter future non-compliance.

As a service to provincial and territorial governments, we are focusing on programs that address interprovincial tax avoidance and provincial income allocation.

Over the planning period, we will:

- harmonize all audit activities for federal and Ontario corporate income tax accounts under the Corporate Tax Administration for Ontario initiative; and
- enhance the administration of the Scientific Research and Experimental Development Program (SR&ED) in an effort to better promote innovation.

Aggressive tax planning, the underground economy, GST/HST compliance, non-filers/non-registrants, and collections are areas that require our focus. In **addressing non-compliance**, we will review the risk elements relating to our current compliance priorities, and identify emerging compliance risks.

Over the planning period, we will:

- focus on aggressive tax planning, such as the abuse and misuse of international transactions and tax havens;
- combat the underground economy and address high-risk GST/HST compliance issues; and
- implement a compliance communications strategy to inform taxpayers of their obligations and the consequences of not meeting them.

Our results will be measured by:

- **the timeliness and accuracy of processing for the SR&ED program**
- **our ability to detect and address non-compliance**

Appeals (PA5)

Program Overview

The Appeals program activity resolves disputes between the CRA and taxpayers by conducting fair and impartial reviews. We provide this service by reviewing decisions contested by taxpayers and benefit recipients in the areas of income tax, commodity taxes, pensionability of employment under the Canada Pension Plan, and the insurability of employment under the *Employment Insurance Act*.

Program Strategy

We will provide appropriate redress mechanisms to taxpayers to maintain the public's confidence in the tax administration system.

To **strengthen service delivery**, we will ensure that Canadians continue to receive a timely and impartial review of their contested decisions.

Over the planning period, we will:

- finalize the creation of centres of expertise in selected tax service offices for our Appeals Large File Program;
- continue to realize efficiencies from the creation of intake centres in two tax centres; and
- enhance the electronic capabilities of our online appeals services.

The public's confidence in the fairness of our administration of Canada's tax laws is fundamental to the protection of Canada's revenue base. **Reinforcing this trust** requires that the CRA provide taxpayers and benefit recipients with an additional level of confidence in their dealings with us and in the level of service we provide.

Over the planning period, we will:

- enhance the administration of the taxpayer relief provisions to improve consistency, and provide better reporting of the program; and
- formalize the CRA Services Complaints initiative.

Our results will be measured by:

- **the timeliness and impartiality of the reviews of contested decisions**
- **the consistent administration of service complaints and taxpayer relief provisions**

Benefit Programs (PA6)

Program Overview

The Benefit Programs program activity supports the efforts of federal, provincial, and territorial governments to assist families and children, low- and moderate-income households, and persons with disabilities. We provide Canadians with benefits, credits, and other services that contribute directly to their economic and social well-being.

Program Strategy

We will process timely and accurate payments for Canada Child Tax Benefit, the Universal Child Care Benefit, and GST/HST credit recipients, including payments under related provincial and territorial benefit and credit programs.

By investing in technology as part of our flexible infrastructure we will **strengthen service delivery** and ensure that benefit recipients have access to timely and accurate information and are able to report changes to their circumstances that affect their payments.

Over the planning period, we will:

- enhance the self-service options on the Internet, while maintaining appropriate levels of telephone service; and
- continue to review our core benefit delivery systems.

The CRA administers three federal programs that issue benefit payments:

- The Canada Child Tax Benefit
- The GST/HST credit
- Children's Special Allowances

The CRA also delivers:

- The Universal Child Care Benefit (on behalf of Human Resources and Social Development Canada)
- The new Working Income Tax Benefit advance payments (starting in April 2008)
- The Disability Tax Credit
- 18 on-going benefit and credit programs on behalf of the provinces and territories

To maintain the confidence of benefit recipients and **address non-compliance**, we need to ensure that the right benefits are delivered only to the right families and individuals.

Over the planning period, we will:

- continue to implement our benefits compliance strategy and enhance our validation techniques; and
- maintain our strong performance in benefits administration by enhancing the CRA's national benefit delivery infrastructure.

Our results will be measured by:

- the timeliness, accuracy, and accessibility of information
- the timeliness and accuracy of eligibility determination and payment processing

Management Priorities

For the CRA to achieve its mandate and implement the strategies that support our two strategic themes, all internal services must be integrated and provide horizontal support in the form of human resources, information technology, financial stewardship, client relations, and communications.

Employee Development

Effective People Management is a key leadership priority in the CRA.

Over the planning period, we will:

- demonstrate excellence and leadership in human resources;
- plan our workforce;
- enhance employee development and performance;
- promote a healthy and enabling workplace; and
- enhance an enabling infrastructure.

Information Technology Solutions and Infrastructure

To achieve operational excellence and maintain Canadians' trust, we must sustain our strong focus on ensuring that our IT solutions are robust, secure, available, reliable, and recoverable.

Over the planning period, we will:

- ensure the integrity and security of electronic data holdings;
- extend the recovery capability of critical IT applications and services;
- implement the network technology upgrade;
- continue to advance the CRA data warehouse and Business Intelligence and Decision Support foundation program;
- provide Corporate Administrative System and IT services for the Canada Border Services Agency;
- update the data centre environment; and
- improve efficiency in the distributed computing environment.

Financial Stewardship/Sound Comptrollership

Government-wide requirements to sustain an environment of financial stewardship will continue to be supported within the CRA.

Over the planning period, we will:

- advance Enterprise Risk Management;
- improve the accounting and reporting of tax revenues;
- improve the integrity of financial systems and processes;
- refine corporate oversight and monitoring;
- sustain the Corporate Administrative System;
- ensure continuity of key services;

- finalize the Real Property Agreement between the CRA and Public Works and Government Services Canada;
- implement the Mail Transformation Initiative; and
- leverage technology.

Client Relations and Corporate Tax Administration for Ontario

We will be proactive in our work with provincial and territorial partners to enhance current areas of business collaboration.

Over the planning period, we will:

- define the Basic Service Offering;
- implement the National Information Exchange Registry; and
- implement the single administration of the Ontario corporate tax.

Communications

Effective communication is key to the CRA's approach to promoting voluntary compliance.

Over the planning period, we will:

- inform Canadians about the benefits of Canada's voluntary compliance regime and the risks of participating in tax avoidance schemes; and
- implement the branding strategy and promote the CRA's new brand promise.

Agency Governance and the Board of Management

The following is a summary of the Board's priorities for the period 2008-2009 to 2010-2011, grouped according to the Board's statutory oversight responsibilities.

Organization of the Agency

Management Accountability: The Board will continue to set performance objectives for the Commissioner in the areas that fall within its mandate and will monitor the Commissioner's performance against these objectives. The Board will also provide input to the performance objectives and assessments of the Chief Financial Officer and the Director General of Corporate Audit and Evaluation.

Administration of the Agency

Strategic Planning: The Board will provide input to the development of the CRA's long-term strategy and monitor the progress of its implementation.

Management Oversight: The Board of Management Oversight Framework will be implemented in 2008.

Enterprise Risk Management: The Board will continue to monitor the implementation of the CRA's Enterprise Risk Management program, including the establishment of a corporate risk management function and centre of expertise.

Management of Resources

Project Oversight: The Board will continue to review major projects to ensure effective management, identification and mitigation of risks, and the use of appropriate monitoring processes.

Financial Management and Comptrollership: The Board will provide oversight and guidance on initiatives whose purpose is to strengthen the integrity of the CRA's financial systems and processes, such as the Financial Monitoring Framework.

Major Information Technology Initiatives: The Board will continue to monitor Information Technology (IT) projects and initiatives as part of the IT strategy and investment plan.

Management of Services

The Board will approve and monitor the CRA's Service Strategy. It will also review reports from the Office of the Taxpayers' Ombudsman on systemic and emerging issues related to service and will monitor the CRA's responses to any recommendations made by the Office.

Management of Personnel

Integration of Human Resource Planning and Business Planning: The Board will monitor the CRA's initiative to more fully integrate human resource and business planning.

Classification Reform: The Board will continue to monitor the Agency Classification Standard initiative.

Succession Planning and Talent Management: The Board will provide guidance as the CRA respond to demographic changes resulting in challenges in attracting, training and retaining skilled workers.

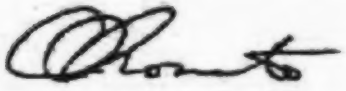
Message from the Chair

The Board of Management plays a fundamental role in the corporate planning process at the Canada Revenue Agency (CRA). This includes providing input to the development of objectives as well as the monitoring of strategies, expected results, and financial projections.

Each year, the Board, in conjunction with the Agency, looks for opportunities to improve the way it operates. In 2007-2008, the Board clarified its responsibilities as set out in the *Canada Revenue Agency Act*, and established a process to ensure that it receives the information it requires to fulfill its responsibilities. This process will continue in the period covered by the Corporate Business Plan, and is expected to result in more focused oversight.

In an effort to become more efficient, and to better meet the needs of clients, Parliament undertook the creation of the CRA more than seven years ago. The CRA governance structure is unlike any other in the Canadian public sector, blending private sector flexibility and board oversight with traditional ministerial accountability. This governance structure is increasingly being recognized as the model for other government organizations.

The Board is proud of the accomplishments of the Agency thus far, as well as the ambitious goals set out in this *Summary of the Corporate Business Plan 2008-2009 to 2010-2011*. I am pleased to recommend the Summary to the Honourable Gordon O'Connor, Minister of National Revenue.



Connie I. Roveto, ICD.D
Chair, Board of Management

The Board of Management brings private sector expertise and experience from all parts of Canada to the practice of governance at the CRA.

The Board is responsible for overseeing the organization and administration of the CRA and the management of its resources, services, property, personnel, and contracts.

Board of Management

Board Membership

The Board of Management of the Canada Revenue Agency comprises 15 members appointed by the Governor in Council. They include the Chair, the Commissioner and Chief Executive Officer, a director nominated by each province, one director nominated by the territories, and two directors nominated by the federal government. Members of the Board bring a private-sector perspective and business approach to management and, in this regard, have been championing a significant agenda for change within the CRA.

The following shows Board membership as of January 2008.

Connie I. Roveto, B.A., B.Ed., ICD.D
Chair, Board of Management
President
Cirenity Management
Toronto, Ontario

Camille Belliveau, FCGA, CFP
Executive Director
Groupe EPR Canada Group Inc.
Shediac, New Brunswick

Myles Bourke, B.Comm., FCA
Corporate Director
Lethbridge, Alberta

Raymond Desrochers, B.Comm., CA, CFE
Partner
BDO Dunwoody LLP Chartered Accountants
Winnipeg, Manitoba

Gordon Gillis, B.A., LL.B.
Lawyer/Consultant
Dartmouth, Nova Scotia

André Gingras
Founder and Director
André Gingras et Associés inc.
Montréal, Quebec

Robert J. (Bob) Healey, B.Comm., CFP, FCA
Corporate Director
St. John's, Newfoundland and Labrador

James J. Hewitt, FCMA
Corporate Director
Penticton, British Columbia

Howard A. Leeson, Ph.D.
Senior Policy Fellow
Saskatchewan Institute of Public Policy
Regina, Saskatchewan

Rod Malcolm, CA
Corporate Director
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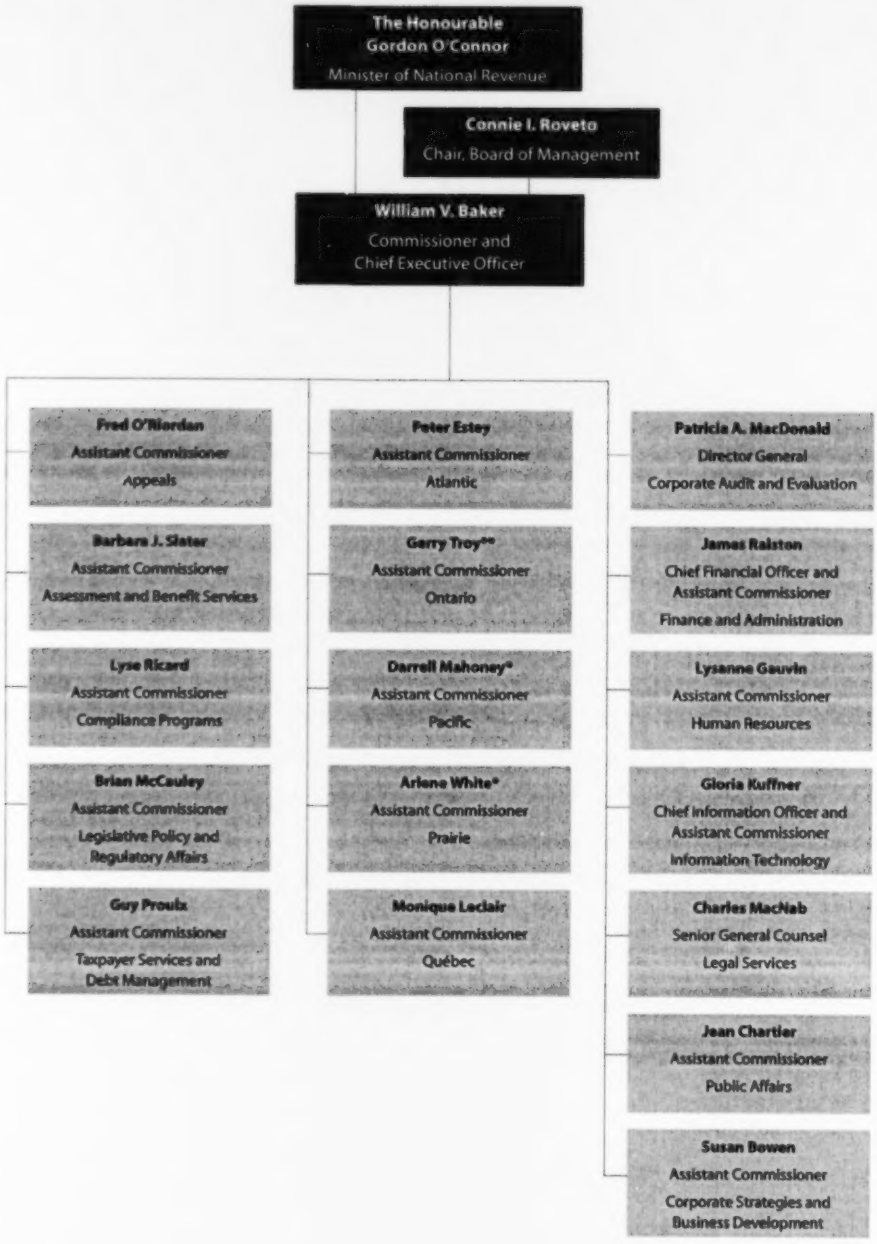
Consulting Director
Sierra Systems
Toronto, Ontario

William V. Baker, B.A., M.A., ICD.D
Commissioner and Chief Executive Officer
Canada Revenue Agency
Ottawa, Ontario

Organizational Structure



* Effective April 14, 2008

** Effective April 30, 2008

Service Standards

Service standards represent the CRA's public commitment to the level of service that Canadians can reasonably expect to encounter in areas of importance to them. In setting service standards, the CRA considers both operational capacity and the expectations of our service users.

Excellence in Service

The CRA's ability to offer service in a timely, responsive, and predictable way contributes to voluntary compliance with Canada's tax laws.

Service Standard Attributes

The CRA has developed service standards that meet the following criteria:

- **Meaningful to clients**
- **Attainable**
- **Challenging**
- **Affordable**
- **Measurable**
- **Linked to performance**
- **Communicated to the public**

Service Standards and Taxpayers' Rights

Service standards support our commitment to Canadians for transparency, management accountability, and citizen-centred service. Service standards have taken on an even greater significance with the Minister's May 2007 announcement of the Taxpayer Bill of Rights. One of these rights is that the CRA will publish and report on service standards annually.

Information about the Taxpayer Bill of Rights can be found on our Web site at: www.cra-arc.gc.ca/rights

Managing our Service Standards

The CRA manages the life cycle of service standards to ensure that our standards continue to meet CRA requirements and address the expectations of Canadians. In 2008-2009, we are deleting the service standard for processing visitor GST/HST rebate applications as a result of the cancellation of the visitor GST/HST rebate program in 2007. We are also introducing two new benefits-related service standards for accuracy, bringing the number of CRA service standards to 47. Results for all CRA's service standards are reported in the CRA's Annual Report to Parliament.

Information about the CRA's service standards can be found on our Web site at: www.cra-arc.gc.ca/agency/menu-e.html

Operating and Capital Budgets

Agency Planned Spending and Full-Time Equivalents

(thousands of dollars)	Planned Spending 2008-2009	Planned Spending 2009-2010	Planned Spending 2010-2011
Program Activity			
Taxpayer and Business Assistance	**380,755**	376,424	376,223
Assessment of Returns and Payment Processing	**884,676**	871,441	873,334
Accounts Receivable and Returns Compliance	**782,128**	782,996	780,086
Reporting Compliance	**1,392,634**	1,393,968	1,395,762
Appeals	**179,690**	178,644	178,817
Benefit Programs	**384,088**	388,987	396,841
Budgetary Main Estimates (gross)	**4,003,971**	3,992,460	4,001,063
Less: Revenues Credited to the Vote	**266,610**	268,045	270,929
Total Main Estimates	**3,737,361**	3,724,415	3,730,134
Supplementary Estimates	**74,456**	78,227	65,506
Technical Adjustments	**63,387**	100,846	118,636
Total Planned Spending	**3,875,204**	3,903,488	3,914,276
Less: Respendable Revenue pursuant to *CRA Act*	**161,263**	161,405	161,389
Non-Respendable Non-Tax Revenue	**50,731**	50,731	50,731
Plus: Cost of services received without charge	**244,069**	248,082	250,827
Total Agency Spending	**3,907,279**	3,939,434	3,952,983
Full-Time Equivalents	**40,774**	40,710	40,592

Transfer Payment Program

Children's Special Allowance (CSA) Payments*

Program Activity (thousands of dollars)	Planned Spending 2008-2009	Planned Spending 2009-2010	Planned Spending 2010-2011
Benefit Programs			
Total Grants	219,000	227,000	235,000
Total Contributions	-	-	-
Total	**219,000**	**227,000**	**235,000**

* Responsibility for the CSA Statutory Vote Payment was transferred effective August 28, 1995 from Human Resources Development Canada. More information on CSA can be found at www.tbs-sct.gc.ca/est-pre/estimE.asp.